

# COMMONWEALTH OF MASSACHUSETTS

## INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM

This Form is issued and published by the Office of the Comptroller (CTR) pursuant to 815 CMR 6.00 for use by all Commonwealth Departments. Departments may add non-conflicting additional terms, but changes to the official printed language of this Form shall be void.



BUDGET FISCAL YEAR: 2010		RFR REFERENCE NUMBER ENTER RFR NUMBER: ISAPOLCOVDNFSIDPH10A	
MMARS ALPHA BUYER/PARENT DEPARTMENT CODE: POL		MMARS ALPHA SELLER/CHILD DEPARTMENT CODE: DPH	
BUSINESS MAILING ADDRESS: 470 WORCESTER RD, FRAMINGHAM, MA 01702		BUSINESS MAILING ADDRESS: 250 WASHINGTON ST. BOSTON, MA 02108	
ISA MANAGER: PAMELA McDONALD		ISA MANAGER: YING WANG	
PHONE: 508.820.2145	FAX: 508.820.2165	PHONE: 617-624-5253	FAX: 617-624-5261
E-MAIL ADDRESS: PAM.MCDONALD@POL.STATE.MA.US		E-MAIL ADDRESS: YING.WANG@STATE.MA.US	

Purpose of ISA: (Check one option only and complete applicable information) (Attachment A required for New ISAs and all ISA Amendments.)

New ISA. Current Maximum Obligation for total duration of ISA \$ 70,453.00 (Use "N/A" for Non-Financial ISA.) (Complete Attachment B)

Amendment to Existing ISA. What is being amended? (Attachment C required for all Federal and Bond Account Amendments)

- Amend Budget/Accounts. Change Maximum Obligation from: \$ \_\_\_\_\_ to New Maximum Obligation \$ \_\_\_\_\_ (Attachment B)
- Amend Budget/Accounts. No Change in Maximum Obligation (Attachment B)
- Amend Dates of Performance. New Dates of Service: Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_ (Subject to execution dates below.)
- Amend Scope of Services/Performance

BRIEF DESCRIPTION OF PERFORMANCE GOALS TO BE ACCOMPLISHED BY ISA, OR IF AMENDMENT, IDENTIFY WHAT IS BEING AMENDED: **FFY2009 COVERDELL NFSI GRANT- HIRE AND TRAIN A CHEMIST, TRAVEL & TRAINING 2 CHEMISTS AT DEA SCHOOL FAIRFAX, VA, PROFESSIONAL DEVELOPEMNET CLASSES AND PURCHASE OF SUPPLIES.**

WILL SELLER/CHILD DEPARTMENT STATE EMPLOYEES (AA OBJECT CLASS) BE FULLY OR PARTIALLY FUNDED UNDER THIS ISA?  No  Yes. If Yes, Seller/Child certifies that the ISA is not being used as an alternative funding mechanism for state employees, that the identified personnel in Attachment A are necessary for completion of the ISA due to particular expertise or other factors that can not be obtained through the use of contractors, and that if federal funds are being used, funds shall not be used to supplement the regular salary or compensation of any officer or employee of the Commonwealth for services performed during their regular working hours. M.G.L. c. 29, § 6B.

ACCOUNT INFORMATION. Complete for all new ISAs and Amendments (even if account information is not changing) Check one option, indicate "add", "delete" or "no change" and enter account, fund, major program code and program code.

BGCN – non-subsidiarized (federal, capital, trust). Attachment C required for any new ISA or ISA Amendment involving federal funds.

BGCS – subsidiarized (budgetary)

Other (CT, RPO as authorized by CTR): \_\_\_\_\_

Non-Financial ISA (no funds are transferred from Buyer/Parent to Seller/Child), however, resources are committed to ISA.

Amendment with no Accounting Changes to Budget/Accounts or to Attachments B or C. (Indicate no change below and complete account information.)

ADD	<input checked="" type="checkbox"/>	DELETE	<input type="checkbox"/>	NO CHANGE	Account: 81009745	Fund: 0100	Major Program Code: 619745	Program Code: F9CDBX0028
ADD	<input type="checkbox"/>	DELETE	<input type="checkbox"/>	NO CHANGE	Account:	Fund:	Major Program Code:	Program Code:
ADD	<input type="checkbox"/>	DELETE	<input type="checkbox"/>	NO CHANGE	Account:	Fund:	Major Program Code:	Program Code:
ADD	<input type="checkbox"/>	DELETE	<input type="checkbox"/>	NO CHANGE	Account:	Fund:	Major Program Code:	Program Code:

ISA ANTICIPATED START DATE: \_\_\_\_\_, provided that the Seller/Child certifies that it will not incur any obligations related to this ISA prior to the date that this ISA is executed, NOR prior to the date that sufficient funding for the obligations for this ISA is available in the Seller/Child account for expenditure.

TERMINATION DATE OF THIS ISA: This ISA shall terminate on 9/30/2010 unless terminated or properly amended in writing by the parties prior to this date.

**BUYER/PARENT AND SELLER/CHILD DEPARTMENT CERTIFICATIONS.** IN WITNESS WHEREOF, by executing this ISA below, the Buyer/Parent and Seller/Child certify, under the pains and penalties of perjury, that Buyer/Parent and Seller/Child understand and agree that any Buyer/Parent or Seller/Child officer or employee who knowingly violates, authorizes or directs another officer or employee to violate any provision of state finance law relating to the incurring of liability or expenditure of public funds, including this ISA, may be considered to be in violation of M.G.L. c. 29, § 66, and therefore the Buyer/Parent and the Seller/Child agree to ensure that this ISA complies with, and that all staff or contractors involved with ISA performance are provided with sufficient training and oversight to ensure compliance with 815 CMR 6.00, CTR applicable policies and the ISA Terms and Conditions which are incorporated by reference into this ISA, in addition to the performance requirements identified in Attachment A of this ISA, and that all terms governing performance of this ISA are attached to this ISA or incorporated by reference herein, and the Buyer/Parent and Seller/Child agree to maintain the necessary level of communication (including immediate notification of any amendments to accounting information, program codes or performance needs), coordination, access to reports and other ISA information, and cooperation to ensure the timely execution and successful completion of the ISA, amendments, and state finance law compliance; and that the Buyer/Parent certifies it will ensure that sufficient funds are timely made available in the Seller/Child account(s), with the proper accounting codes, prior to the Seller/Child's need to begin initial or amended performance; and that the Seller/Child will not allow initial or amended performance to begin until the ISA is executed AND the ISA Seller/Child account is sufficiently funded to support encumbrances and payments for performance (including payroll), and the Seller/Child will make encumbrances and payments (including payroll) only from the authorized ISA Seller/Child account(s) and shall not be entitled to transfer charges made from any other account not approved in writing by CTR in advance of expenditures by the Seller/Child.

BUYER/PARENT DEPARTMENT'S AUTHORIZED SIGNATURE:		SELLER/CHILD DEPARTMENT'S AUTHORIZED SIGNATURE:	
DATE: (Date must be handwritten by signatory at time of signature)		DATE: (Date must be handwritten by signatory at time of signature)	
PRINT NAME:		PRINT NAME: CAROL WEISBERG	
PRINT TITLE:		PRINT TITLE: CFO	

# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM

## TERMS AND CONDITIONS



The following terms and conditions are incorporated by reference into any ISA.

Role of the Office of the Comptroller. All ISA fiscal transactions shall be made through the state accounting system as prescribed by the Office of the Comptroller (CTR). CTR will interpret 815 CMR 6.00 and applicable policies and take any fiscal or other actions necessary to ensure ISA compliance with state finance law, including but not limited to correcting accounting transactions, resolving ISA disputes and identifying corrective action by the Buyer/Parent or Seller/Child Departments.

Seller/Child Department Certifications. By executing an ISA the Seller/Child certifies that it is statutorily authorized to provide the type of performance sought by the Buyer/Parent, and shall at all times remain qualified to perform the ISA, that performance shall be timely and meet or exceed ISA standards, that the Seller/Child will not allow initial or amended performance to begin, may not authorize personnel or contractors to work, nor incur any obligation to be funded under an ISA prior to the execution of an ISA AND the availability of ISA funding in the Seller/Child account to support encumbrances and payments for performance. The Seller/Child will make encumbrances and payments (including payroll) only from the authorized ISA Seller/Child account(s) and shall not be entitled to transfer charges made from any other account not approved in writing in advance by CTR. The Seller/Child must immediately notify CTR whenever a delay in funding is anticipated for which performance is expected. The Seller/Child is authorized to use ISA funding only for the actual costs of ISA performance and may not use ISA funds to supplement non-ISA related personnel or expenditures.

Buyer/Parent Department Certifications. Signature by the Buyer/Parent certifies that it is statutorily authorized or required to procure the type of performance required under this ISA, that the Buyer/Parent certifies it will ensure that sufficient funds are timely made available in the Seller/Child Seller/Child account(s), with the proper accounting codes, prior to the Seller/Child's need to begin initial or amended performance; that the Buyer/Parent will monitor and reconcile ISA performance in compliance with state appropriation language or federal grant requirements, communicate all fiscal information necessary for the set up of the Seller/Child account(s) including budget information, and if the ISA is funded with federal funds provide accurate accounting information in Attachment C, and immediately notify the Seller/Child of any changes in Attachment C (such as program codes) to ensure the ISA and Seller/Child account can be timely updated to avoid lapses in funding or the inability of the Seller/Child to make timely payroll and other expenditures from the Seller/Child account.

Chief Fiscal Officer. The Chief Fiscal Officer (CFO) for the Buyer/Parent and Seller/Child will be responsible for the fiscal management of ISAs within their Departments in accordance with these ISA Terms and Conditions, 815 CMR 6.00 and policies and procedures published by CTR.

ISA Manager. Both the Buyer/Parent and Seller/Childs are responsible for ensuring that the ISA Manager listed on the ISA, or ISA Amendment, is current and that the ISA Manager is an authorized signatory for the Department supported by the appropriate Security Profile. If the listed ISA Manager changes, the CFO shall be the ISA Manager until a replacement is identified in the same manner as other Written Notice.

Record-keeping and Retention, Inspection of Records. The Buyer/Parent and Seller/Child shall maintain all ISA records in such detail as necessary to support claims for payment, including reimbursement or federal financial participation (FFP), for at least seven (7) years from the last payment under an ISA Seller/Child account, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving an ISA. In addition to any specific progress, programmatic or expenditure reports specified in Attachment A, the Seller/Child is required to provide the Buyer/Parent (and to CTR, the State Auditor and the House and Senate Ways and Means Committees upon request) with full cooperation and access to all ISA information.

Payments and Compensation. The Seller/Child may accept compensation only for performance delivered and accepted by the Buyer/Parent in accordance with the specific terms and conditions of the ISA. All ISA payments are subject to appropriation pursuant to M.G.L. C. 29, or the availability of sufficient non-appropriated funds for the purposes of an ISA. Overpayments or disallowed expenditures shall be reimbursed by the Seller/Child or may be offset from future ISA payments in accordance with state finance law and instructions from CTR.

ISA Termination or Suspension. An ISA shall terminate on the date specified, unless this date is properly amended prior to this date, or unless terminated or suspended under this Section upon prior written notice to the Seller/Child. The Buyer/Parent may terminate an ISA without cause and without penalty with at least thirty days prior written notice, or may terminate or suspend an ISA with reasonable notice if the Seller/Child breaches any material term or condition or fails to perform or fulfill any material obligation required by an ISA, or in the event of an elimination of an appropriation or availability of sufficient funds for the purposes of an ISA, or in the event of an unforeseen public emergency mandating immediate Buyer/Parent action. Upon immediate notification to the other party, neither the Buyer/Parent nor the Seller/Child shall be deemed to be in breach for failure or delay in performance due to Acts of God or other causes factually beyond their control and without their fault or negligence. Contractor failure to perform or price increases due to market fluctuations or product availability will not be deemed factually beyond the Seller/Child's control.

Written Notice. Any notice shall be deemed delivered and received when submitted in writing in person or when delivered by any other appropriate method evidencing actual

receipt by the Buyer/Parent or the Seller/Child. Unless otherwise specified in the ISA, legal notice sent or received by the Buyer/Parent's ISA Manager or the CFO (with confirmation of actual receipt) through the listed fax number(s) or E-Mail address for the ISA Manager will satisfy written notice under the ISA. Any written notice of termination or suspension delivered to the Seller/Child shall state the effective date and period of the notice, the reasons for the termination or suspension, if applicable, any alleged breach or failure to perform, a reasonable period to cure any alleged breach or failure to perform, if applicable, and any instructions or restrictions concerning allowable activities, costs or expenditures by the Seller/Child during the notice period.

Confidentiality. The Seller/Child shall comply with M.G.L. C. 66A if the Seller/Child becomes a "holder" of "personal data". The Seller/Child shall also protect the physical security and restrict any access to personal or other Buyer/Parent data in the Seller/Child's possession, or used by the Seller/Child in the performance of an ISA, which shall include, but is not limited to the Buyer/Parent's public records, documents, files, software, equipment or systems. If the Seller/Child is provided access with any other data or information that triggers confidentiality requirements under FIPA, HIPPA or other federal or state laws, the Seller/Child shall be responsible for protection of this data as instructed by the Buyer/Parent.

Assignment. The Seller/Child may not assign, delegate or transfer in whole or in part any ISA, or any liability, responsibility, obligation, duty or interest under an ISA, to another Department or an outside contractor. Assumption of an ISA by a successor Department due to a legislative change in the Seller/Child or Buyer/Parent's department status shall be accomplished through the execution of a new ISA.

Subcontracting By Seller/Child. Since it is presumed that contracting through the Seller/Child is more cost effective and a better value than the Buyer/Parent directly contracting with an outside contractor(s), any subcontract entered into by the Seller/Child for the purposes of fulfilling the obligations under an ISA must be approved by the Buyer/Parent in advance of the ISA and justified as part of the ISA Attachment A. The Seller/Child is responsible for full state finance law and procurement compliance for all subcontracts, and shall supply a copy of any subcontract to the Buyer/Parent upon request.

Affirmative Action, Non-Discrimination in Hiring and Employment. In performing this ISA, the Seller/Child shall comply with all federal and state laws, rules, regulations and applicable internal state policies and agreements promoting fair employment practices or prohibiting employment discrimination and unfair labor practices and shall not discriminate in the hiring of any applicant for employment nor shall any qualified employee be demoted, discharged or otherwise subject to discrimination in the tenure, position, promotional opportunities, wages, benefits or terms and conditions of their employment because of race, color, national origin, ancestry, age, sex, religion, disability, handicap, sexual orientation or for exercising any rights afforded by law. The Seller/Child commits to, when possible, to purchasing supplies and services from certified minority or women-owned businesses, small businesses or businesses owned by socially or economically disadvantaged persons or persons with disabilities in accordance with the Commonwealth's Affirmative Market Program.

Waivers. Forbearance, indulgence or acceptance by the Seller/Child or Buyer/Parent of any breach or default in any form shall not be construed as a waiver and shall not limit enforcement remedies or allow a waiver of any subsequent default or breach.

Risk of Loss. The Seller/Child shall bear the risk of loss for any materials, deliverables, personal or other data that is in the possession of the Seller/Child or used by the Seller/Child in the performance of an ISA until is accepted by the Buyer/Parent.

Disputes. The Buyer/Parent and Seller/Child agree to take all necessary actions to resolve any dispute arising under the ISA within 30 calendar days including department head and secretariat involvement, but in no event shall a dispute remain unresolved beyond May 30th in any fiscal year, nor may the Buyer/Parent or Seller/Child allow a dispute to create a state finance law or other violation of ISA terms (such as a delay in funding, failure to timely communicate funding or program code changes, or failure to timely process ISA paperwork). Seller/Child and Buyer/Parent must immediately notify CTR to assist in resolution of the dispute and shall implement any actions required by CTR to resolve the dispute, which shall be considered final.

Interpretation, Severability, Conflicts with Law, Integration. Any amendment or attachment to any ISA that contains conflicting language or has the affect of deleting, replacing or modifying any printed language of the ISA shall be interpreted as superseded by the ISA Form as published. If any ISA provision is superseded by state or federal law or regulation, in whole or in part, then both parties shall be relieved of all obligations under that provision to the extent necessary to comply with the superseding law, provided however, that the remaining provisions of the ISA, or portions thereof, shall be enforced to the fullest extent permitted by law. The terms of this ISA shall survive its termination for the purpose of resolving any claim, dispute or other action, or for effectuating any negotiated representations and warranties.

# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM TERMS AND CONDITIONS



## ATTACHMENT A – TERMS OF PERFORMANCE AND JUSTIFICATIONS:

This Attachment Form must be used. Insert (type or copy and paste) all relevant information using as many pages as necessary. Attach any additional supporting documentation as appropriate. If Amending the ISA, completion of Sections 1, 2 and 3 identifying what is being amended and the reasons for the amendments is required. For sections 4-9 enter only the amended language in the sections being amended.

# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM



## ATTACHMENT B - BUDGET

Check one:  Initial ISA Budget

ISA Budget/Account Amendment. Maximum Obligation of ISA before this Amendment: \$ \_\_\_\_\_.

PRIOR MMARS DOCUMENT ID: \_\_\_\_\_ (for reference - if applicable)

CURRENT DOC ID: **ISA**

[See Instructions for Additional Guidance on completion. Insert as many additional lines as necessary.]

A	B	C	D	E	F	G	H	I
Budget Fiscal Year	Seller/Child Account	Object Class	Description	Initial ISA Amount / or Amount Prior to Amendment	Indicate Add or Reduce +/-	Amendment Amount	Enter "YES" if Amount is a prior FY budget reduction or a current FY "Carry-in" authorization for Federal ISA Funds	New Amount After Amendment
2010	8100-9745	AA	Staff Time	\$29,038		\$		\$29,038
		BB	Travel & Training Reimbursement	\$3,707		\$		\$3,707
		DD	Fringe Benefits	\$6,927		\$		\$6,927
		EE	Indirect & Office Supplies	\$4,914		\$		\$4,914
		FF	Lab Supplies	\$8,449		\$		\$8,449
								<b>\$53,035</b>
2011	8100-9745	AA	Staff Time	\$12,526		\$		\$12,526
		BB	Travel & Training Reimbursement	\$0		\$		\$0
		DD	Fringe Benefits	\$2,988		\$		\$2,988
		EE	Indirect & Office Supplies	\$1,904		\$		\$1,904
		FF	Lab Supplies	\$0		\$		\$0
								<b>\$17,418</b>

### FISCAL YEAR SUBTOTALS AND TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA

FISCAL YEAR: <u>2010</u>	SUBTOTAL (or New Subtotal if Fiscal Year Subtotal being amended)	\$53,035
FISCAL YEAR: <u>2011</u>	SUBTOTAL (or New Subtotal if Fiscal Year Subtotal being amended)	\$17,418
FISCAL YEAR: _____	SUBTOTAL (or New Subtotal if Fiscal Year Subtotal being amended)	
FISCAL YEAR: _____	SUBTOTAL (or New Subtotal if Fiscal Year Subtotal being amended)	
TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA (or New Total Maximum Obligation if amended)		\$70,453

Additional Budget Specifications:

# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM



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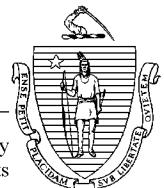
## ATTACHMENT C – FEDERAL GRANT SELLER/CHILD ACCOUNT

**[Complete ONLY if Buyer/Parent Account is a Federal Grant Account. Seller/Child Department must signoff in order to process document.]**

<input checked="" type="checkbox"/> NEW ISA <input type="checkbox"/> ISA AMENDMENT	BUYER/PARENT DEPARTMENT: POL	BUDGET FISCAL YEAR: 2010	SELLER/CHILD DEPARTMENT: DPH
CTR ONLY - REVENUE BUREAU WILL ASSIGN			
Revenue Budget	Revenue Source		
<b>BUYER/PARENT DEPARTMENT MUST COMPLETE ALL ITEMS BELOW</b>			
<b>CENTRAL BUDGET STRUCTURE (BGCN - BQ89)</b>			
Appropriation Number: 8100-9745	Payroll Indicator: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Budgetary Estimated Receipts \$70,453.00	BGCN Document Identification No.: ISAPOLCOVDNFSIDPH10A		
<b>COST ACCOUNTING STRUCTURE (BGRG- BQ88)</b>			
Total Maximum Obligation of ISA: \$70,453.00	BGRG Document Identification No.: ISAPOLCOVDNFSIDPH10A		
<b>MAJOR PROGRAM TABLE SET-UP</b>			
Major Program (6 chars. or less): 619745	Major Program Short Name (same as appropriation number): 8100-9745		
Major Program Name: Coverdell 09			
<b>PROGRAM PERIOD TABLE SET-UP OR EXTENDED PROGRAM PERIOD</b>			
Effective From Date: 10/01/2009	Effective To Date: 9/30/2010		
Program Period:			
Program Period Name: Coverdell NFSI FFY09	Program Period Short Name: Coverdell 09		
<b>PROGRAM TABLE SET-UP</b>			
Effective From Date: 10/01/2009	Effective To Date: 9/30/2010		
Program Name: Coverdell NFSI FFY09	Program Short Name: Coverdell 09		
Program Code: F9CDBX0028	Sub Account: 2009CDBX0028		
<b>FUNDING PROFILE - FUNDING LINE</b>			
Draw Name:	Customer ID	Payment System Code – <b>Check one option only</b>	
EDCAPS:	VC7000000001	<input type="checkbox"/> D	
ECHO:	VC7000000002	<input type="checkbox"/> E	
LOCES:	VC7000000003	<input checked="" type="checkbox"/> L	
SMARTLINK:	VC7000000004	<input type="checkbox"/> S	
ASAP- OTHER:	VC7000000005	<input type="checkbox"/> Y	
ASAP:	VC7000000006	<input type="checkbox"/> Z	
GRANT- NON DRAW:	VC7000000007	<input type="checkbox"/> No Code	
<b>FUNDING IDENTIFICATION</b>			
Federal Catalog Agency: (2 digit code) 16	Federal Catalog Suffix: (3 digit code) 742		
Letter of Credit No.: 15041605			

Authorized Signatory Seller/Child Department: \_\_\_\_\_ Date: \_\_\_\_\_ Name: \_\_\_\_\_

# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM INSTRUCTIONS



The Interdepartmental Service Agreement (ISA) Form is issued by the Office of the Comptroller (CTR) pursuant to 815 CMR 6.00 for use by all Commonwealth Departments. The ISA Instructions are provided to assist both Buyer/Parent and Seller/Child Commonwealth Departments with the interpretation and completion of the ISA Form and are incorporated by reference into the ISA. The ISA Form is the "Contract" that documents the business agreement (joint venture) between two Commonwealth departments within the Executive, Judicial and Legislative Branches of government. A Department must be recognized as a Department in the State Accounting System (hereinafter referred to as "MMARS") in order to transfer or receive funding under an ISA. The ISA must comply with funding language in any appropriation act funding the ISA, as well as all applicable general and special state or federal laws, regulations. The Buyer/Parent and Seller/Child are responsible for reviewing and complying with the applicable CTR policies (including but not limited to the ISA, electronic signature and state finance law policies) located at the [CTR Knowledge Center](#) under Procurement and Contracts and also at the CTR Website at: [Comptroller Policies](#). While reasonable efforts have been made to assure the accuracy of the legal requirements for ISAs, Departments should consult with their legal counsel to ensure compliance with all legal requirements related to their performance under an ISA. PLEASE NOTE THAT NOT ALL APPLICABLE LAWS HAVE BEEN CITED IN THIS DOCUMENT. INSTRUCTIONS AND HYPERLINKS MAY BE ADDED OR CHANGED WITHOUT NOTICE, SO CHECK THIS DOCUMENT PERIODICALLY FOR UPDATES.

→ MMARS DOCUMENT ID: Enter the state accounting system (MMARS) BGCN or BGCS or other authorized MMARS document number associated with this ISA. ISA related DOC ID Numbering must be done as described below. The Doc ID must be the Doc ID entered into MMARS and reflected on the supporting ISA paperwork. All ISA Doc IDs MUST START WITH "ISA", as follows:

EXAMPLE DOC ID Number: ISAEPS12345678SDF06A

First 3 Characters	Second 3 Characters	Next 8 Characters	Next 3 Characters	Next 2 Characters*	Last Character
ISA	Buyer/Parent Department Alpha	Buyer/Parent defined. May be numeric, alpha or combination	Seller/Child Department Alpha	Fiscal Year	A (initial document ) B (1st Amendment) C (2 <sup>nd</sup> Amendment)
ISA	EPS	12345678	SDF	06	A

→ BUDGET FISCAL YEAR. Enter the Budget Fiscal Year of the ISA or ISA Amendment, as appropriate.

→ REQUEST FOR RESPONSE REFERENCE NUMBER. If the Seller/Child responded to an RFR that was posted on Comm-PASS, enter the RFR Reference Number as posted. If an RFR was not used, indicate "N/A". Seller/Child Departments may respond to a Request for Response (RFR) or other solicitation of a Buyer/Parent Department. If the Seller/Child Department is selected as a contractor, the ISA Form must be used as the "contract" (instead of the applicable Commonwealth Terms and Conditions and Standard Contract Form and Instructions).

→ BUYER/PARENT/SELLER/CHILD DEPARTMENT NAME: Enter the 3 Alpha MMARS Department Code. For Example "CTR" for the Office of the Comptroller.

→ BUSINESS MAILING ADDRESS: Enter the address where all correspondence to the ISA Manager must be sent. Unless otherwise specified in the ISA, legal notice sent or received by the Department's ISA Manager (with confirmation of actual receipt) through the listed fax number(s) or electronic mail address for the ISA Manager will meet any requirements for written notice under the ISA.

→ ISA MANAGER: Identify the authorized ISA Manager who will be responsible for managing the ISA. ISA Managers must be Department Head Authorized Signatories in order to execute the ISA and otherwise obligate the Department with the appropriate MMARS Security to support Department Head Signature Authorization.

→ PHONE/FAX/E-MAIL ADDRESS: Identify the phone, fax number(s) and electronic mail (e-mail) address of the ISA Manager.

→ PURPOSE OF ISA. Check off whether this is a new ISA or an ISA Amendment. For New ISAs, enter the total Maximum obligation for the duration of the ISA. If an ISA Amendment, check off any of the Amendments that are being made and complete any information in the blanks provided and the Attachments that are identified.

→ BRIEF DESCRIPTION OF PERFORMANCE GOALS TO BE ACCOMPLISHED BY THIS ISA, OR IF AMENDMENT, IDENTIFY WHAT IS BEING AMENDED: Identify a brief description of the ISA, ISA name and performance to be accomplished under the ISA. If an ISA Amendment, identify what is being amended. Merely stating "see attached" or referencing attachments without a narrative description of performance is insufficient *and will result in ISA or Amendment being returned to MMARS Liaison of Buyer/Parent Department*. The description is used to specifically identify the ISA performance, match the ISA with attachments and determine if the appropriate process has been selected.

→ INDICATE WHETHER SELLER/CHILD DEPARTMENT STATE EMPLOYEES (AA OBJECT CLASS) WILL BE FULLY OR PARTIALLY FUNDED UNDER THIS ISA. Justification for use of state employees and details of who will be working and work that will be performed must be included as part of ATTACHMENT A.

→ ACCOUNT INFORMATION.

- \* Check the correct option for either a BGCN – non-subsidiarized (federal, capital, trust); BGCS – subsidiarized (budgetary); Other (CT, RPO or other document authorized by CTR); Non-Financial ISA (no funds are transferred from Buyer/Parent to Seller/Child with resources committed to ISA; or Amendment without Budget changes to ISA (used only for an Amendment if there are no changes to the budget and no changes to Attachments B and C (if applicable).
- \* Identify for each account under the ISA whether the account is "added", "deleted" or "no change". **THIS SECTION MUST BE COMPLETED FOR AMENDMENTS EVEN IF THE ACCOUNT INFORMATION HAS NOT CHANGED.** Enter each ISA account, fund, major program code and program code for all funding under the ISA. Attachment B must be completed for all financial ISAs and ISA Amendments (with Budgetary or Account amendments). Attachment C must be completed for any financial ISAs or ISA Amendments with Budgetary or Account amendments involving federal or capital funds).

→ ISA ANTICIPATED START DATE. Enter the anticipated start date, provided that the Seller/Child certifies that it will not incur any obligations related to this ISA prior to the date that this ISA is executed, NOR prior to the date that sufficient funding for the obligations under this ISA available in the Seller/Child account for expenditure.

Note - ISA Duration. ISAs can be executed for the duration that makes sense from a business perspective. Multi-Year ISAs are encouraged if it best supports the Buyer/Parent and Seller/Child business processes. Similar to other types of contracts, all ISAs are subject to appropriation or other available funding. Therefore, Departments can enter into a Multi-year ISA even if funding transactions have to be processed annually to support each fiscal year of the ISA. Buyer/Parent and Seller/Child Departments are responsible for ensuring that the funding is in place in the

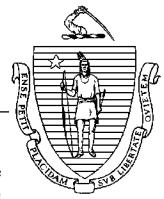
# INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM INSTRUCTIONS



authorized Seller/Child account(s) to ensure that the Seller/Child Department can timely encumber funds and pay employees, contractors, grantees, etc. from the authorized ISA Seller/Child account(s) in accordance with the ISA Terms and Conditions.

- ➔ **TERMINATION DATE OF THIS ISA:** The Buyer/Parent Department must enter the date the ISA will terminate. An ISA must be signed for the full duration and amount in accordance with what is negotiated between the Buyer/Parent and Seller/Child Department. Amendments to extend the termination date, such as renewals, must be made using the ISA Form and must be signed by authorized Department Head signatories (with appropriate MMARS Authorized Signatory Security roles) of both the Buyer/Parent and the Seller/Child Department contemporaneously with the need for the amendment but no later than the termination date (or as previously amended) in accordance with 815 CMR 6.00.
- ➔ **AUTHORIZING SIGNATURE FOR BUYER/PARENT DEPARTMENT/DATE:** The Authorized Buyer/Parent Department Signatory must, in their own handwriting, and in ink, sign AND enter the date the ISA is signed. **THE DATE IS AN INEXTRICABLE PART OF THE SIGNATURE AND MUST BE COMPLETED BY THE SIGNATORY AND MAY NOT BE PRE-FILLED OR ENTERED AFTER THE SIGNATURE BY ANOTHER PERSON.** Rubber stamps, typed or other images are not acceptable. See CTR policies on Electronic Signature and Department Head Signature Authorization for Department Head and Authorized Signatory certifications and responsibilities.
- ➔ **NAME /TITLE:** The Buyer/Parent and Seller/Child Department Authorized Signatory's name and title must appear legibly.  
NOTE: Secretariat signoff is not required in order for CTR to process an ISA. However, Seller/Child and Buyer/Parent Departments are required to follow any internal secretariat procedures when obtaining authorization for an ISA (or for certain ISA transactions such as an inter-subsidiary transfer "TS") prior to submission to CTR. All ISAs are periodically reviewed by CTR to verify that the signatories are authorized by their Department Head to execute contracts. Departments are responsible for timely processing through secretariats to ensure timely funding as required under the Department Head certifications.
- ➔ **ATTACHMENT A – TERMS OF PERFORMANCE AND JUSTIFICATIONS.** *Attachment A is required for all new ISAs and for all ISA Amendments.* Departments must use this attachment and insert (type, or copy and paste) the required information in addition to other terms of performance negotiated by the parties under Section 9. Sections 1-8 are mandatory and must be answered in detail or the ISA will be returned to the Buyer/Parent Department MMARS Liaison. All information must be inserted into Attachment A using as many pages as necessary. If Amending the ISA, completion of Sections 1, 2 and 3 identifying what is being amended and the reasons for the amendments is required. For sections 4-9 enter only the amended language in the sections being amended.
- ➔ **ATTACHMENT B - ANTICIPATED BUDGET.** *Attachment B is required for all New ISAs and for all ISA Amendments with budget and accounting transactions.* Departments must use this form. Insert all required information and use as many additional lines and pages as necessary. This attachment must breakdown the specifics of the ISA funding, by fiscal year, Seller/Child account, object class, description and amount. For multi-year ISAs the Attachment must provide a subtotal each fiscal year of the ISA (which equals each fiscal year's anticipated maximum obligation). All ISAs must provide a total maximum obligation for the total duration of the ISA (which must equal the total of all fiscal year subtotals) and must match the "Total Maximum Obligation for Duration of ISA" on the executed ISA.
  - \* Check "Initial ISA Budget", or "ISA Amendment"
  - \* Identify the MMARS Doc ID if the ISA is being amended.
  - \* Complete Columns A-E For New ISAs. Complete Columns A-I for Amendments.
    - **Column "A" (Budget Fiscal Year).** Enter the fiscal year of the funding, or amendment. For Multi year ISAs Column A must list planned expenditures by each fiscal year of the ISA.
    - **Column "B" (Seller/Child Account).** Enter the number of each Seller/Child account listed on the ISA Form. For ISAs using multiple Seller/Child Accounts, Column B must list planned expenditures for each Seller/Child account.
    - **Column "C" (Object Class).** Enter the Object Class (subsidiary) as outlined in the CTR Expenditure Classification Handbook (for example, "AA" for Employee compensation, "EE" for Administrative Expenses, "HH" for Consultant Contracts, etc.). If the line item is authorized for multiple fiscal years, enter a separate line-item for each fiscal year of the ISA in which the line-item is authorized, specifying the estimated amount of the authorized expenditure. Line-items break downs of estimated expenditures by Object Class are required even if the Buyer/Parent account is non-subsidiarized, since the Budget acts as the authorization for the ISA expenditures. For subsequent fiscal years, entering "Balance Forward Amount" for federal, bond and trust accounts is insufficient, since good project management practices presume that departments will be managing estimated expenditures over the life of a project with planned fiscal year obligations, rather than managing projects solely based upon remaining uncommitted estimated receipts or uncommitted balances.
    - **Column "D" (Description).** Enter a brief description of the type of authorized budget expenditure or category, (e.g., "Conference Materials", "Program Manager", "Health Evaluations" etc.)
    - **Column "E" (Initial ISA Amount/or Amount Prior to Amendment).** Enter the amount for the budget item authorized under the ISA for each fiscal year. If the ISA is being amended, enter the current amount for this line-item, prior to the amendment. The Amendment amount will be entered in Column G and the new total will be entered in Column I.
    - **Column "F" (+/-)** is only used if the ISA is being amended to add or reduce a budget line item. Enter "+" for budget addition or "-" for a budget reduction.
    - **Column "G" Amendment Amount** is only used if the ISA is being amended to add or reduce a budget line item. Enter the amount of the budget line being increased or decreased.
    - **Column "H" (Carry-In)** is only used if the ISA is being amended to reduce a prior year federal grants fund line item with uncommitted estimated receipts that are being re-authorized in the current or a future fiscal year. Enter "YES" in this column for each line item being amended (by object class and description) to reflect a reduction in the budget in a prior fiscal year line item, and for each line item being added (by object class and description) to reflect a reauthorization of the funds in the current or a future fiscal year.
    - **Column "I" New Amount After Amendment** is only used if the ISA is being amended to add or reduce a budget line item. Enter new ISA Amount after the adding or reduction of the line-item amount referenced in Column G.
  - \* **FISCAL YEAR SUBTOTALS AND TOTAL MAXIMUM OBLIGATION.**
    - Fiscal Year Subtotals. For single fiscal year ISAs enter the fiscal year (e.g., "Fiscal Year 2007") and enter the subtotal of all "Current Amounts" (Column E) for that fiscal year. For Multi-year ISAs, enter each fiscal year of the ISA as a separate subtotal and enter the subtotal of all "Current Amounts" for each fiscal year.

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- Total Maximum Obligation for Duration of ISA. Enter the Total Maximum Obligation for the Duration ISA for all fiscal years (as identified on the executed ISA Form). For single fiscal year ISAs, this amount should be the same as the Fiscal Year Subtotal. For Multi-fiscal year ISAs, this amount should equal the total of all the listed fiscal year subtotals.
- ➔ **ATTACHMENT C – FEDERAL GRANT SELLER/CHILD ACCOUNT** (complete only if Buyer/Parent Account is a Federal Account).  
Please enter the following information on this form.
  - \* Enter whether this is a “New” ISA or an ISA Amendment and enter the Budget fiscal year.
  - \* Enter the Buyer/Parent and Seller/Child Departments, which must match the ISA.
  - \* *Skip the Revenue Budget and Revenue Source which will be completed by CTR.*
  - \* **CENTRAL BUDGET STRUCTURE:**
    - Appropriation Number. Enter the Appropriation Number assigned by ANF.
    - Payroll Indicator. Enter a Payroll indicator of Yes or No.
    - Estimated Budgetary Receipts. Enter the amount of the Estimated Budgetary Receipts (the amount estimated in the ISA or Amendment for the current state fiscal year).
    - BGCN Document Identification No. Enter the MMARS Document Identification Number for the Central Expense Document (BGCN). The BGCN must be entered and submitted to PEND in MMARS. Providing a screen print of the BGCN aids CTR in the processing of the ISA and set up of the accounts or account changes.
  - \* **COST ACCOUNTING STRUCTURE.**
    - Total Maximum Obligation of ISA or ISA Amendment Amount. For New ISAs, enter the Total Maximum Obligation of the ISA for the full duration of the ISA. For ISA Amendments, enter the amount of the modification.
    - BGRG Document Identification No. Enter the MMARS Document Identification Number for the Reimbursable Grant Budget Document (BGRG). The BGRG must be entered and submitted to PEND in MMARS. Providing a screen print of the BGRG aids CTR in the processing of the ISA and set up of the accounts or account changes.
  - \* **MAJOR PROGRAM TABLE SET-UP.** This sets up the cost accounting hierarchy with groups of activities (programs) all part of one structure. For example – a major program could be wastewater management – WASTE. All documents (contracts, encumbrances, payments will reference this code.) All documents (contracts, encumbrances, payments will reference this code.)
    - Major Program. Enter the 6 (or fewer) character Major Program Code assigned by the department.
    - Major Program Name. Enter the full Major Program Name.
    - Major Program Short Name. Enter the Major Program Short Name.
  - \* **PROGRAM PERIOD TABLE SET-UP OR EXTENDED PROGRAM PERIOD (EPP).** Enter the Program Period or Extended Program Period (EPP) information. This establishes the effective period of the grant. Please note that end dates are “hard edited” by the system, thus please take into account the accounts payable period for grants when establishing this date. Multiple periods allow for easy periodic reporting aligned to federal reporting dates. However, a Buyer/Parent department may choose to use 1 reporting period – EPP – that encompasses all dates. The downside of this method is that specific periodic federal reporting by the system is not achieved.
    - Enter the Program Effective From Date and Effective To Date.
    - Enter the Program Period or Extended Program Period (EPP) information.
    - Enter the Program Period Name, and Program Period Short Name.
  - \* **PROGRAM TABLE SET-UP.**
    - Enter Program Name. For example a program could be for “storm water discharge”.
    - Enter Program Short Name:
    - Program Code. Enter the 10 (or fewer) characters. All Federal Program codes must begin with the letter “F”. This is the second level of the cost accounting hierarchy. Programs are individual activities within a Major Program. Using the major program example, a program could be for storm water discharge – the program code would be “Fstormdis”. All documents (Recurring Payment Order (RPO), payments will reference this code.)
    - The sub account must be the sub account in the award letter or the draw on the federal grant will fail. If a sub-account changes, this code must change.
  - \* **FUNDING PROFILE - Funding Line.** This must be filled out properly – indicating the federal payment system to be used. If the wrong payment system is indicated, the draws on the federal grant will fail. Enter a check next to appropriate Payment System Code.
  - \* **FUNDING IDENTIFICATION.**
    - Federal Catalog Agency Code. Enter the 2 digit Federal Catalog Agency code.
    - Federal Catalog Suffix. Enter the 3 digit Federal Catalog Suffix code from your award letter or contact the appropriate agency. This must align to the grant award. The proper grant identification information is a federal reporting requirement.
    - Letter of Credit No. Enter the Letter of Credit No. for this grant award.

## COMPLETED ISAS SHOULD BE SUBMITTED FOR PROCESSING TO:

Office of the Comptroller, One Ashburton Place – 9<sup>th</sup> Floor, Attention: Accounts Payable Bureau, Contracts, Boston, MA 02108  
CTR Helpline: **617-973-2468**